

ID: CCA_2009012708372137

Number: **200907034**

Office:

Release Date: 2/13/2009

UILC: 6223.00-00

From:

Sent: Tuesday, January 27, 2009 8:37:25 AM

To:

Cc:

Subject: RE:

There is no legal requirement for a closing conference in a TEFRA audit.
The IRM provisions in this regard are purely discretionary from a legal perspective.

We nevertheless require agents to follow these IRM procedures, but this is based on policy rather than a legal requirement.

Treas. Reg. 301.6223(g)-1(b)(ii) requires the TMP to notify the partners of any proposed adjustments. This would include the Form 5701 Notice of Proposed Adjustments.

If the TMP does not confirm the closing conference meeting with the 7 days required, the agent is free to have the FPAA's issued at that point.